

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF COLUMBIA GAS OF	)	
KENTUCKY, INC, FOR AN ORDER	)	
APPROVING ACCOUNTING PRACTICES TO	)	CASE NO.
ESTABLISH A REGULATORY ASSET	)	2011-00422
RELATED TO A CHANGE IN EXPENSE	)	
RECOGNITION FOR OTHER POST-	)	
RETIREMENT BENEFIT COSTS INCLUDED IN	)	
THE MANAGEMENT SERVICES PROVIDED	)	
BY NISOURCE CORPORATE SERVICES	)	

COMMISSION STAFF'S REQUEST FOR INFORMATION  
TO COLUMBIA GAS OF KENTUCKY, INC.

Columbia Gas of Kentucky, Inc. ("Columbia"), pursuant to 807 KAR 5:001, is to file with the Commission the original and six copies of the following information, with a copy to all parties of record. The information requested herein is due no later than November 21, 2011. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Columbia shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Columbia fails or refuses to furnish all or part of the requested information, Columbia shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request.

1. Columbia's application at paragraph (g) states, "Both companies recorded a liability reflecting the expected future obligation for OPEB costs and recognized the offset as a regulatory asset."

a. Explain whether Columbia received Commission approval to establish the aforementioned regulatory asset.

b. If the answer to part a. of this request is yes, provide the document in which the Commission granted approval to establish the regulatory asset.

2. Columbia's application at paragraph (g) makes reference to Case No. 1994-00179.<sup>1</sup> Provide a brief summary of what was authorized by the Commission in that case as it pertains to the rate-making treatment of the deferral and the amortization period relating to Statement of Financial Accounting Standards 106 costs. Include cites

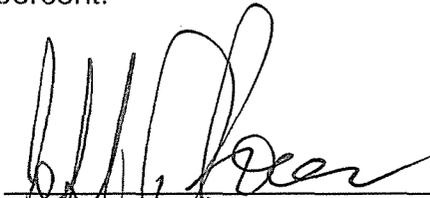
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<sup>1</sup> Notice of Adjustment of the Rates of Columbia Gas of Kentucky, Inc. on and after July 1, 1994. (Ky. PSC Nov. 1, 1994).

to the specific section and/or page of the November 1, 1994 Order which addressed this specific issue.

3. Columbia's application at paragraph (l) states, "Columbia's current base rates, as well as all other base rates in prior cases, include a representative level of NCSC OPEB expense based on claims paid." Provide the representative levels of NiSource Corporate Service Company Other Post-Employment Benefit expense included in Columbia's base rates in its two most recent base rate cases.

4. Provide the amount of the change in Columbia's operating expenses required to change its return on equity by 0.25 percent.



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Jeff Derouen  
Executive Director  
Public Service Commission  
P.O. Box 615  
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DATED NOV 14 2011

cc: Parties of Record

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